



County of Los Angeles Public Library ■ www.colapublib.org
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Margaret Donnellan Todd
County Librarian
July 20, 2010

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

#16 JULY 20, 2010

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

Dear Supervisors:

**REQUEST TO APPROVE TAX RATE RESOLUTION
FOR FISCAL YEAR 2010-11 VOTER-APPROVED LIBRARY SPECIAL TAX
FOR LIBRARY SERVICES
(ALL SUPERVISORIAL DISTRICTS) (3 VOTES)**

SUBJECT

Approve the resolution that will set the amount to be levied for the County Library's voter-approved special tax at \$27.84 per parcel for Fiscal Year 2010-11, which is equal to the maximum allowable rate of \$27.84 per parcel and includes a 2% increase over the Fiscal Year 2009-10 approved rate of \$27.29 per parcel. The recommended increase in the special tax rate will allow the Public Library to maintain the augmented service in libraries serving the areas that are subject to the special tax at the highest supportable level. The proposed tax rate will increase the Public Library's special tax revenue by \$251,000.

IT IS RECOMMENDED THAT YOUR BOARD:

1. Adopt the attached resolution acknowledging the maximum allowable special tax rate of \$27.84 per parcel for Fiscal Year 2010-11 and setting the amount to be levied for the Fiscal Year 2010-11 tax rate for the County Library's voter-approved special tax at \$27.84 per parcel, which is equal to the maximum allowable rate and includes a 2% increase over the Fiscal Year 2009-10 approved rate of \$27.29 per parcel.
2. Instruct the County Librarian and Auditor-Controller to take all actions necessary to implement the special tax levy for Fiscal Year 2010-11, as approved by your Board.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The Public Library recognizes that keeping the libraries open is critical to meeting the increased use of library services in our local communities during this period of economic downturn. In Fiscal Year 2009-10, in recognition of the difficult economic situation throughout the County, the Public Library did not recommend an increase in the special tax rate. The levied rate of \$27.29 per parcel from Fiscal Year 2008-09 continued in Fiscal Year 2009-10 instead of the maximum allowable amount of \$27.84 per parcel.

For Fiscal Year 2010-11, the Public Library is recommending a 2% increase in the rate of the special tax levy from \$27.29 per parcel to \$27.84 per parcel. Your Board's approval of the recommended rate will allow the Public Library to partially offset the increases in the operating cost of augmented services at the libraries serving the areas that are subject to the special tax.

As authorized in the resolution adopted on March 4, 1997, your Board's approval to levy the maximum allowable rate of \$27.84 per parcel for Fiscal Year 2010-11 is calculated as follows: The maximum allowable tax rate continues to increase each fiscal year by the lesser of 2% or the California Consumer Price Index (CCPI) for the prior fiscal year. However, your Board has discretion to levy a lesser amount. Your Board approved the maximum allowable tax rate of \$27.29 per parcel for Fiscal Year 2008-09. For Fiscal Year 2009-10, even though the maximum allowable increase was 2%, your Board exercised its discretion, based on the Public Library's recommendation, and did not increase the tax for Fiscal Year 2009-10. For Fiscal Year 2010-11, because the CCPI was negative .237%, the resolution prohibits any increase in the maximum allowable rate from Fiscal Year 2009-10 to Fiscal Year 2010-11. Therefore, the Fiscal Year 2010-11 maximum allowable rate remains at \$27.84 per parcel. The increase of the special tax levy to \$27.84 per parcel for Fiscal Year 2010-11 catches up to the maximum allowable rate as permitted under the resolution for Fiscal Years 2009-10 and 2010-11.

Implementation of Strategic Plan Goals

Approval of the recommended award is consistent with the County's Strategic Plan Goals in the areas of Operational Effectiveness (1) and Community and Municipal Services (3).

FISCAL IMPACT/FINANCING

The Public Library's Fiscal Year 2010-11 Adopted Operating Budget assumes the collection of \$12,792,000 in voter-approved special tax revenue. This assumes your Board's approval of the recommended rate of \$27.84 per parcel to be levied in Fiscal Year 2010-11. If the recommended rate is approved, the Public Library will be able to collect an additional \$251,000 to partially offset increases in the operating costs.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Government Code Sections 23027 and 50075 et seq. require that the Board approve the attached resolution in conjunction with the levying of taxes. This resolution will acknowledge the maximum allowable amount for Fiscal Year 2010-11, and will levy the special tax in Fiscal Year 2010-11 at the maximum allowable rate of \$27.84 per parcel. This is consistent with the resolution adopted by the Board on March 4, 1997, which provides that the maximum increase to the special tax each year be 2%, or the percentage change in the CCPI for the prior fiscal year, whichever is less. However, for any fiscal year, the Board may levy the special tax at less than the maximum allowable amount. The

special tax rate of \$27.84 per parcel for Fiscal Year 2010-11 is the recommended levy to be approved by your Board in the attached resolution.

The attached resolution was approved as to form by County Counsel.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

Approval of the recommended rate increase will partially offset the increased operating cost and allow the Public Library to maintain the services at the highest supportable level.

Respectfully submitted,

A handwritten signature in dark ink, reading "Margaret Donnellan Todd". The signature is written in a cursive, flowing style.

MARGARET DONNELLAN TODD
County Librarian

MDT:TM:YDR:MR:bf

Enclosures

c: Chief Executive Officer
County Counsel
Executive Officer, Board of Supervisors
Auditor-Controller

**RESOLUTION OF THE BOARD OF SUPERVISORS
FIXING THE RATE OF THE VOTER-APPROVED SPECIAL TAX
FOR COUNTY LIBRARY SERVICES AND FACILITIES AND LEVYING A TAX
UPON THE TAXABLE PROPERTY FOR FISCAL YEAR 2010-11**

WHEREAS, on June 3, 1997, the voters approved a special tax to provide funding for County library services and facilities in the Enhanced Service Area as provided in the Resolution and ballot language adopted by the Board of Supervisors on March 4, 1997; and

WHEREAS, Section 2 of said Resolution provides that the authorized maximum amount of the special tax per parcel for the initial fiscal year, July 1, 1997 to June 30, 1998, shall be \$22.00 per parcel of property; and thereafter, the maximum amount that the special tax shall increase each year is 2 percent, or the percentage change in the California Consumer Price Index (CCPI) for the prior fiscal year, whichever is less, although for any fiscal year, the Board may levy the special tax at less than the maximum amount; and

WHEREAS, on September 1, 2009, the Board of Supervisors adopted a resolution fixing the special tax rate at \$27.29 per parcel for Fiscal Year 2009-10 which amount is lower than the authorized maximum amount of \$27.84, consistent with the Resolution adopted by the Board on March 4, 1997; and

WHEREAS, based on the percentage change in the applicable CCPI for Fiscal Year 2010-11 of negative .237 percent, as determined by the California Division of Labor Statistics and Research, the authorized maximum amount for Fiscal Year 2010-11 may not be increased from the authorized maximum amount of \$27.84 from the prior fiscal year;

NOW, THEREFORE, BE IT RESOLVED that pursuant to Section 23027 and Section 50075 et seq. of the Government Code of the State of California, the Board of Supervisors of the County of Los Angeles does hereby levy a Fiscal Year 2010-11 voter-approved special tax rate in the amount of \$27.84 per parcel for library purposes, upon the taxable property of the County within the cities of Cudahy, Culver City, Duarte, El Monte, La Cañada-Flintridge, Lakewood, Lomita, Lynwood, Maywood, Santa Clarita and West Hollywood, and within the unincorporated area of the County excluding the unincorporated area within the boundaries of the Altadena Library District and the Palos Verdes Library District, at the rate herein fixed.

The foregoing resolution was, on the 20TH day of July, 2010, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles


Deputy

APPROVED AS TO FORM:

Andrea Sheridan Ordin
County Counsel

By:


Jill Jones
Deputy County Counsel

